

28th Voorburg Group Meeting on Services Statistics

Tokyo, Japan
October 7-11, 2013

Sector Paper: Arts, Entertainment and Recreation Services

John Murphy
U.S. Census Bureau

The views expressed in this paper are those of the author and do not necessarily represent the position of the U.S. Census Bureau or any other organization with whom the author may be affiliated.

1.0 Introduction

Turnover and price statistics for ISIC industries covering arts, entertainment, and recreation services present some unique challenges due to the structural variation present in the industries. The industries present a mix of market and non-market activities with private and public ownership, for profit and nonprofit tax status, and varying rules for the presentation of accounting data and records.

Broadly defined as “cultural” industries, national interest in their size and impact is higher than relative economic significance might indicate. The challenges for direct collection and measurement of turnover and price data are also high. During the 27th meeting of the Voorburg Group in Warsaw - Poland, Canada, Ireland, and Japan presented their experiences with collection of turnover data for Arts, entertainment and recreational services. There were no SPPI presentations volunteered for the session. Therefore, this abbreviated sector paper addresses classification and turnover experiences but leaves the analysis of best practices for prices to future efforts.

Measurement of turnover is complex. The observed mixture of funding sources ranging from direct sales, to restricted and unrestricted contributions and donations covering the cost of providing services preclude a one size fits all method of data collection. In addition, other services such as concession sales, education, and rental of space to others often provide partial or full funding of the arts, entertainment, and recreational services provided free or at below market prices.

2.0 Classification

2.1 Industry Classification

ISIC Rev. 4 identifies seven (7) classes in Section R – Arts, entertainment and recreation excluding Division 92, Gambling and betting activities. A review of NACE identified 12 classes, ANZSIC also included 12 industries while NAICS United States 2012 broke out 23 industries and Japan’s JSIC included 38 separate industries.

While the number of industries varies greatly, there are common aggregates present in all of the reviewed classifications for: 1) creative and artistic activities; 2) libraries, museums, and cultural activities; and 3) sports, amusement activities and recreation activities. Each system breaks these aggregates down into details that are appropriate for the given countries. The only major difference in scope was that Japan includes cinemas that are outside the scope of Section R of ISIC. The full structure of the reviewed classifications is available in Appendix 2.

2.2 Product Classifications

The product classifications reviewed showed substantially different approaches and levels of detail when compared to the relative comparability of the industry classifications. Table 1 includes a summary of the number of separate products identified in the CPC, CPA, and Provisional NAPCS classifications.

Table 1: Product Details by Classification System

CPC Ver. 2.0	28 subclasses
CPA 2008	68 subclasses
ANZSPC	9 products
NAPCS	128 products

The differences in numerical detail are due to differences in the content and focus of the product classifications rather than finer levels detail for common aggregates. Each of the product classifications addressed the output in slightly different ways. For example, the products of the CPC provide very general categories for activities such as services of performing artists. The CPA further breaks this down into details for services of performing artists and support services for performing artists. The Provisional NAPCS uses a different approach from industry-defined products.

By way of comparison, the Provisional NAPCS does not include an aggregate for services of performing artists. There are separate product aggregates for admissions to performing arts events, contract receipts for live arts performances, receipts of licensing of rights to artistic performances, as well as a host of related services such as parking receipts, sales of meals and beverages, and resales of merchandise. Contractual arrangements with performing artists often include a performance fee as well as a percentage of admissions, concessions, etc. The full structure of the reviewed product classifications is included in Appendix 3.

3.0 Turnover Statistics

3.1 Data Availability

Based on the responses to the detailed status reports from 21 countries, data availability for turnover is relatively high within ISIC Rev. 4 Section R. Table 2 provides a summary of reported turnover data availability.

Table 2: Availability of Industry and Product Level Turnover Data by ISIC Class

		Countries		Countries w/ details
ISIC 9000	Industry turnover collected	18	Product >= CPC	3
ISIC 9101	Industry turnover collected	13	Product >= CPC	2
ISIC 9102	Industry turnover collected	15	Product >= CPC	3
ISIC 9103	Industry turnover collected	14	Product >= CPC	2
ISIC 9311	Industry turnover collected	15	Product >= CPC	3
ISIC 9312	Industry turnover collected	15	Product >= CPC	3
ISIC 9319	Industry turnover collected	13	Product >= CPC	3

3.2 Collection of Data and Data Issues

The mix of establishment types (for-profit, non-profit, government) and the wide variety of sources of income or funds creates substantial complexity for turnover data collection in ISIC Section R. There is not a “one size fits all” solution for data collection.

For-profit survey units are relatively straightforward. Turnover is measured as the revenue received for services provided. For-profit is not complicated with donations, grants, and other sources of income/revenue that create uncertainty. Normal procedures apply.

Government and non-profit institutions that do not charge for services can be measured using expenses or budgets as a proxy for the value of services provided.

Non-profit institutions that charge below market prices for services provided that are supported by donations, grants, sponsorships, and other sources of funding (including investment revenue from endowments and permanently restricted gifts) result in complex data collection procedures and decisions on what to include and exclude as revenue.

The standard definition of turnover in the EU excludes government subsidies but is silent on private donations and sponsorships. A more complete discussion of the definition of turnover is included in the Voorburg Glossary 2010 Version. This version is not available on the Voorburg Group Website but was a room document at the meeting in Vienna. The glossary entry is:

Turnover

“Turnover comprises the totals invoiced by the observation unit during the reference period, and this corresponds to market sales of goods or services supplied to third parties.

Turnover includes:

- *all duties and taxes on the goods or services invoiced by the unit with the exception of the VAT invoiced by the unit vis-à-vis its customer and other similar deductible taxes directly linked to turnover;*
- *all other charges (transport, packaging, etc.) passed on to the customer, even if these charges are listed separately on the invoice.*

Reductions in price, rebates and discounts as well as the value of returned packing must be deducted.

Excluded are:

- *income classified as other operating income, financial income and extraordinary income in company accounts;*
- *operating subsidies received from public authorities or the institutions of the European Union (EU). “*

[\(http://epp.eurostat.ec.europa.eu/statistics_explained/index.php/Turnover \(SBS\)\)](http://epp.eurostat.ec.europa.eu/statistics_explained/index.php/Turnover_(SBS))

According to the OECD Glossary of Statistical Terms, “There is currently no universal definition of the concept ‘turnover’.

The nearest thing to a standard are the various definitions of turnover included in the Council Regulation on structural business statistics which essentially define turnover as “the totals invoiced by the observation unit during the reference period, and this corresponds to the market sales of goods or services supplied to third parties. Reductions in prices, rebates and discounts as well as the value of returned packaging must be deducted. Price reductions, rebates and bonuses conceded later to clients (e.g. at the end of the year) are not taken into account.”

“The terms “turnover” and “sales” are often used interchangeably by a number of national and international agencies. Unfortunately, in many instances, the methodological information provided by agencies does not provide sufficient detail on the variable labeled “turnover” to enable the precise agency definition of that variable to be identified. Some countries apply the term “turnover” only in the context of receipts from sales of merchandise (i.e. receipts from the primary activity of the unit) whilst others also include other types of receipts such as those from services, repairs, commissions, etc. In some countries, turnover or sales exclude taxes but includes deferred payments for orders received.

Goods sold to produce turnover may be derived from either available stocks or production. This indicator shows the production process not from the supply side, as is the case for production and output, but from the demand side. As the Eurostat guidelines state, turnover data provide an indication of “the future flow of money towards the units for the activities observed and hence an

indicator of future investments”. It may therefore be used for forecasting and to assess the possibility of financing future investment.”

<http://stats.oecd.org/glossary/detail.asp?ID=2780>

If the value of turnover measured includes only the direct fees charged to users (often-partial value for non-profits that subsidize fees with revenue from gifts, donations, and similar sources) turnover level will fall below the actual value of the services provided unless other sources of revenue are included. When concession sales, merchandise sales, and similar services support below market prices the mixture of gross output measurement and margin measurement can distort industry level turnover if not accounted for in estimation.

The most appropriate data collection method for non-profit institutions that charge partial fees for services will depend on the intended use of the data and necessary detail. To obtain industry level turnover for weighting a price index, total expenses as a proxy might be sufficient. If data on specific types of products are needed, expense data might not be as useful an approach. It is notoriously hard to assign expenses to the product level based on company recordkeeping. However, some uses, such as cross-sectoral information for the purposes of developing a culture or heritage satellite account, ideally require more than an aggregate for the industry.

A key requirement when presenting turnover estimates is clear detailing of the method chosen as well as what is included and excluded from the estimates. This is particularly true when estimates from for-profit, non-profit, and government entities are combined in industry presentations. If resources and respondent burden allow, a good practice would be to collect both measures of the products produced and the expenses associated with that production when possible and clearly delineate data collected using different methods.

3.3 Complementary Data Sources

There were no complementary data sources identified in the papers prepared for the meeting in Warsaw. All of the papers identified direct surveys and business registers as the source of data.

3.4 Recommended Approaches

The following table provides some guidance on recommended approaches. This information is provided with the caveat that individual circumstances and the need for specific data for specific uses will be the deciding factor. The most appropriate or recommended approach is subject to actual conditions in the economy. ISIC Rev. 4 Section R is very heterogeneous in establishment types. There is not a recommended or best approach for all industries or establishment types present within the Section.

Although recommendations are provided, they are generic to some extent. The true recommendation is to evaluate the universe and apply the most appropriate methods to capture

various segments, including for-profit, non-profit, and government supported establishments if they are within scope of the turnover collection. This will require collection of revenue for the sale of products, potentially detailed expense data for some establishment types, and possibly other sources of restricted or unrestricted revenue (e.g., gifts, grants, and donations) that are neither products nor expenses. A review of applicable accounting rules for the treatment of restricted and unrestricted sources of revenue will aid in allocation of these revenues to services or investment/asset categories when estimating turnover for services.

Category	Data Source	Level of Detail Collected	Frequency	Cost	Comments
Best	Survey/Census	Industry turnover <u>and</u> product turnover detail for directly charged services;	Sub-annual collection (monthly or quarterly)	<ul style="list-style-type: none"> - Most expensive - Largest response burden 	<ul style="list-style-type: none"> - Best applied to for-profit survey units that charge directly for services provided. - Collect arts or cultural products separately from supporting services such as rental of space or concession sales to facilitate cross sector cultural satellite accounts. - Timely data
Good	Survey/Census	Industry detail <u>only</u> – using expenses to proxy for services provided free or at less than market value	Sub-annual	<ul style="list-style-type: none"> - Expensive - High response burden – great variability in expense accounting records 	<ul style="list-style-type: none"> - Most appropriate for non-profit or government supported survey units that provide services free or at below market rates. - Industry detail may not be sufficient to identify important products. - No total product data, hard to

					allocate expense data to specific service provision - Timely data
Minimum	Administrative (tax data, industry association data etc.)	Industry detail <u>only</u>	Annual	- Least expensive - Little or no respondent burden	- May include non-comparable data for a mix of establishment types and market/nonmarket pricing - May include substantial revenue for ancillary services (.e.g, rental of space, concession sales) - Potential to understate market value of production - Least timely

4.0 SPPI

Although there were no mini-presentations for services producer price indices prepared or presented, the discussion of differences in turnover discussed in Section 3 should provide some useful hints when looking at developing price indices. The detailed status report did indicate that some countries had SPPI coverage for parts of ISIC Rev. 4 Section R. The best advice and recommendation available at this time is to contact the statistical offices below directly for advice and counsel on their experiences.

ISIC Code	Countries with SPPI Coverage
9000	Mexico, Finland
9101	None
9102	Czech Republic
9103	None
9311	USA, Czech Republic, Finland
9312	Mexico, Finland
9319	Finland

5.0 Summary of Main Conclusions

Arts, entertainment and recreation services, ISIC Section R, do not represent a large part of most national economies. For a variety of reasons, they are more important than their size would indicate because of their importance to the advancement of culture and national identity in many cases.

Measurement of real output of arts, entertainment and recreation services presents unique challenges because of the heterogeneity of service provision, establishment or survey unit operating characteristics, and funding mechanisms supporting the provision of services. Industry classifications are relatively comparable but there are very different focuses in the product classifications reviewed. This is not surprising based on the wide breadth of practices within ISIC Section R. Details of the product classifications are included in the appendices so that various practitioners can pick and choose the most appropriate approach and details for their data or their classifications.

This incomplete Sector paper provides an overview of potential issues and challenges for turnover collection. While there is no analysis of pricing practices, many of the same issues will also impact pricing for the services provided.

The main conclusion is there is not a single best practice or even recommended practice that will work in all or even most cases. The best practice and recommendation for all work in this area (turnover and pricing) is a clear presentation of the methods and practices used to assist those interpreting and using the resulting data. Transparency is always a good practice but the heterogeneity of units and valuation methods in Section R requires more than a basic program methodology note.

References:

UN International Standard Industrial Classification Rev.4

<http://unstats.un.org/unsd/cr/registry/isic-4.asp>

Japanese Standard Industry Classification, Revision 12. November 2007, accessed at:

<http://www.stat.go.jp/english/index/seido/sangyo/index07.htm>

NACE Revision 2 accessed at:

http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-RA-07-015

North American Industry Classification (NAICS) 2007 accessed at:

<http://www.census.gov/epcd/naics07/>

Central Product Classification (CPC) Version 2.0 accessed at:

<http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=25&Lg=1>

Classification of Products by Activity (CPA) 2008, Eurostat, accessed at:

<http://circa.europa.eu/irc/dsis/nacecpacon/info/data/en/cpa%202008%20structure.pdf>

North American Product Classification (NAPCS) accessed at:

<http://www.census.gov/eos/www/napcs/index.html>

Mini-presentations

Measurement of Arts and Culture Industries in Canada, Greg Peterson, accessed

at: http://www.voorburggroup.org/Documents/2012%20Warsaw/Papers/2015%20-%20canadian_culture_industries_VG_2012_CANADA.pdf

Mini presentation: Arts, Entertainment & Recreation Services, Richard McMahon, Ireland,

accessed at: http://www.voorburggroup.org/Documents/2012%20Warsaw/Papers/2019%20-%20Arts_Entertainment_Recreation_McMahon.pdf

Mini-presentation: Turnover for Arts, Entertainment and Recreations Services in Japan, Mayumi Fujita, accessed

at: http://www.voorburggroup.org/Documents/2012%20Warsaw/Papers/2017%20-%20turnover_for_arts_entertainment_and_recreation_services_in_japan.pdf

Appendix 1 – Overview of international progress

ISIC 9000	Creative, arts, and entertainment activities	
	a. PPI details >= CPC	1
	b. PPI details >= CPC soon	0
	c. Turnover details >= CPC	3
	d. Turnover details >= CPC soon	0
	e. Industry prices calculated	2
	f. Industry turnover collected	18
	1. Detailed turnover and prices well aligned	1
	2. Detailed turnover and prices well aligned soon	0
	3. Industry level turnover and prices aligned	0
	4. Industry level turnover and prices aligned soon	0
	5. Other - no industry coverage for prices and/or turnover, etc.	21
ISIC 9101	Library and archives activities	
	a. PPI details >= CPC	0
	b. PPI details >= CPC soon	0
	c. Turnover details >= CPC	2
	d. Turnover details >= CPC soon	0
	e. Industry prices calculated	0
	f. Industry turnover collected	13
	1. Detailed turnover and prices well aligned	0
	2. Detailed turnover and prices well aligned soon	0
	3. Industry level turnover and prices aligned	0
	4. Industry level turnover and prices aligned soon	0
	5. Other - no industry coverage for prices and/or turnover, etc.	22
ISIC 9102	Museums activities and operation of historical sites and buildings	
	a. PPI details >= CPC	0
	b. PPI details >= CPC soon	0
	c. Turnover details >= CPC	3
	d. Turnover details >= CPC soon	0
	e. Industry prices calculated	1
	f. Industry turnover collected	15
	1. Detailed turnover and prices well aligned	0
	2. Detailed turnover and prices well aligned soon	0
	3. Industry level turnover and prices aligned	0
	4. Industry level turnover and prices aligned soon	0

	5. Other - no industry coverage for prices and/or turnover, etc.	22
ISIC 9103	Botanical and zoological gardens and nature reserves activities	
	a. PPI details >= CPC	0
	b. PPI details >= CPC soon	0
	c. Turnover details >= CPC	2
	d. Turnover details >= CPC soon	0
	e. Industry prices calculated	0
	f. Industry turnover collected	14
	1. Detailed turnover and prices well aligned	0
	2. Detailed turnover and prices well aligned soon	0
	3. Industry level turnover and prices aligned	0
	4. Industry level turnover and prices aligned soon	0
	5. Other - no industry coverage for prices and/or turnover, etc.	22
ISIC 9311	Operation of sports facilities	
	a. PPI details >= CPC	1
	b. PPI details >= CPC soon	0
	c. Turnover details >= CPC	3
	d. Turnover details >= CPC soon	0
	e. Industry prices calculated	3
	f. Industry turnover collected	15
	1. Detailed turnover and prices well aligned	1
	2. Detailed turnover and prices well aligned soon	0
	3. Industry level turnover and prices aligned	0
	4. Industry level turnover and prices aligned soon	1
	5. Other - no industry coverage for prices and/or turnover, etc.	20
ISIC 9312	Activities of sports clubs	
	a. PPI details >= CPC	1
	b. PPI details >= CPC soon	0
	c. Turnover details >= CPC	3
	d. Turnover details >= CPC soon	0
	e. Industry prices calculated	2
	f. Industry turnover collected	15
	1. Detailed turnover and prices well aligned	1
	2. Detailed turnover and prices well aligned soon	0
	3. Industry level turnover and prices aligned	0
	4. Industry level turnover and prices aligned soon	1
	5. Other - no industry coverage for prices and/or turnover, etc.	20
ISIC 9319	Other sports activities	
	a. PPI details >= CPC	0
	b. PPI details >= CPC soon	0

	c. Turnover details >= CPC	3
	d. Turnover details >= CPC soon	0
	e. Industry prices calculated	1
	f. Industry turnover collected	13
	1. Detailed turnover and prices well aligned	0
	2. Detailed turnover and prices well aligned soon	0
	3. Industry level turnover and prices aligned	0
	4. Industry level turnover and prices aligned soon	0
	5. Other - no industry coverage for prices and/or turnover, etc.	22

Appendix 2 – Overview of industry classification

ISIC Revision 4

- 90 Creative, arts and entertainment activities
- 900 Creative, arts and entertainment activities
- 9000 Creative, arts and entertainment activities

- 91 Libraries, archives, museums and other cultural activities
- 910 Libraries, archives, museums and other cultural activities
- 9101 Library and archives activities
- 9102 Museums activities and operation of historical sites and buildings
- 9103 Botanical and zoological gardens and nature reserves activities

- 93 Sports activities and amusement and recreation activities
- 931 Sports activities
- 9311 Operation of sports facilities
- 9312 Activities of sports clubs
- 9319 Other sports activities

NACE Revision 2

- 90 Creative, arts and entertainment activities
- 90.0 Creative, arts and entertainment activities
- 90.01 Performing arts
- 90.02 Support activities to performing arts
- 90.03 Artistic creation
- 90.04 Operation of arts facilities

- 91 Libraries, archives, museums and other cultural activities
- 91.0 Libraries, archives, museums and other cultural activities
- 91.01 Library and archives activities
- 91.02 Museums activities
- 91.03 Operation of historical sites and buildings and similar visitor attractions
- 91.04 Botanical and zoological gardens and nature reserves activities

- 93 Sports activities and amusement and recreation activities
- 93.1 Sports activities
- 93.11 Operation of sports facilities
- 93.12 Activities of sport clubs
- 93.13 Fitness facilities
- 93.19 Other sports activities

ANZSIC 2006

- 89 Heritage Activities

- 891 Museum Operation
- 8910 Museum Operation
- 892 Parks and Gardens Operations
- 8921 Zoological and Botanic Gardens Operation
- 8922 Nature Reserves and Conservation Parks Operation

- 90 Artistic Activities
- 900 Creative and Performing Arts Activities
- 9001 Performing Arts Operation
- 9002 Creative Artists, Musicians, Writers and Performers
- 9003 Performing Arts Venue Operation

- 91 Sport and Recreation Activities
- 911 Sport and Physical Recreation Activities
- 9111 Health and Fitness Centres and Gymnasia Operation
- 9112 Sport and Physical Recreation Clubs and Sports Professionals
- 9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation
- 9114 Sport and Physical Recreation Administrative Service
- 912 Horse and Dog Racing Activities
- 9121 Horse and Dog Racing Administration and Track Operation
- 9129 Other Horse and Dog Racing Activities

JSIC Rev. 12 (2007)

- 80 SERVICES FOR AMUSEMENT AND HOBBIES
- 800 ESTABLISHMENTS ENGAGED IN ADMINISTRATIVE OR ANCILLARY ECONOMIC ACTIVITIES (80 SERVICES FOR AMUSEMENT AND HOBBIES)
- 8000 Head offices primarily engaged in managerial operations
- 8009 Miscellaneous establishments engaged in administrative or ancillary economic activities

- 801 CINEMAS
- 8011 Cinemas

- 802 PERFORMANCES (EXCEPT OTHERWISE CLASSIFIED), THEATRICAL COMPANIES
- 8021 Legitimate theatres
- 8022 Performances
- 8023 Dramatic companies
- 8024 Orchestra and dancing companies
- 8025 Entertainment and sports companies

- 803 BYCYCLE, HOUSE, MOTORCAR AND MOTORBOAT RACE TRACK OPERATIONS AND COMPANIES
- 8031 Bicycle race track operations
- 8032 Horse race track operations
- 8033 Motorcar and motorboat race track operations

8034	Bicycle race companies
8035	Horse race companies
8036	Motorcar and motorboat race companies
804	SPORTS FACILITIES
8041	Sports facilities, except otherwise classified
8042	Gymnasiums (sports hall)
8043	Golf courses
8044	Golf driving range operations
8045	Bowling alleys
8046	Tennis clubs
8047	Baseball and tennis batting range operations
8048	Fitness centers
805	PUBLIC GARDENS AND AMUSEMENT PARKS
8051	Public gardens
8052	Amusement parks, except theme parks
8053	Theme parks
806	AMUSEMENT AND RECREATION FACILITIES
8061	Billiard-rooms
8062	"Go" and Japanese chess parlors
8063	"Mah-jong" clubs
8064	"Pachinko" parlors
8065	Game centers
8069	Miscellaneous amusement and recreation facilities
809	MISCELLANEOUS AMUSEMENT AND RECREATION SERVICES
8091	Dance halls
8092	Marinas
8093	Recreational fishing guide business
8094	Geisha houses
8095	"Karaoke" boxes
8096	Services incidental to amusement and recreation
8099	Amusement and recreation services, n.e.c

NAICS United States, 2012

71	Arts, Entertainment, and Recreation
711	Performing Arts, Spectator Sports, and Related Industries
7111	Performing Arts Companies
71111	Theater Companies and Dinner Theaters
711110	Theater Companies and Dinner Theaters
71112	Dance Companies
711120	Dance Companies
71113	Musical Groups and Artists
711130	Musical Groups and Artists

71119 Other Performing Arts Companies
 711190 Other Performing Arts Companies

7112 Spectator Sports
 71121 Spectator Sports
 711211 Sports Teams and Clubs
 711212 Racetracks
 711219 Other Spectator Sports

7113 Promoters of Performing Arts, Sports, and Similar Events
 71131 Promoters of Performing Arts, Sports, and Similar Events with Facilities
 711310 Promoters of Performing Arts, Sports, and Similar Events with Facilities
 71132 Promoters of Performing Arts, Sports, and Similar Events without Facilities
 711320 Promoters of Performing Arts, Sports, and Similar Events without Facilities

7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures
 71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures
 711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures

7115 Independent Artists, Writers, and Performers
 71151 Independent Artists, Writers, and Performers
 711510 Independent Artists, Writers, and Performers

712 Museums, Historical Sites, and Similar Institutions

7121 Museums, Historical Sites, and Similar Institutions
 71211 Museums
 712110 Museums
 71212 Historical Sites
 712120 Historical Sites
 71213 Zoos and Botanical Gardens
 712130 Zoos and Botanical Gardens
 71219 Nature Parks and Other Similar Institutions
 712190 Nature Parks and Other Similar Institutions

713 Amusement, Gambling, and Recreation Industries

7131 Amusement Parks and Arcades
 71311 Amusement and Theme Parks
 713110 Amusement and Theme Parks
 71312 Amusement Arcades
 713120 Amusement Arcades

7139 Other Amusement and Recreation Industries
 71391 Golf Courses and Country Clubs
 713910 Golf Courses and Country Clubs
 71392 Skiing Facilities
 713920 Skiing Facilities
 71393 Marinas

713930 Marinas
71394 Fitness and Recreational Sports Centers
713940 Fitness and Recreational Sports Centers
71395 Bowling Centers
713950 Bowling Centers
71399 All Other Amusement and Recreation Industries
713990 All Other Amusement and Recreation Industries

Appendix 3 – Overview of product classification

CPC Ver. 2

845 Library and archive services

8451 Library services

84510 Library services

8452 Archive services

84520 Archive services

962 Performing arts and other live entertainment event presentation and promotion services

9621 Performing arts event promotion and organization services

96210 Performing arts event promotion and organization services

9622 Performing arts event production and presentation services

96220 Performing arts event production and presentation services

9623 Performing arts facility operation services

96230 Performing arts facility operation services

9629 Other performing arts and live entertainment services

96290 Other performing arts and live entertainment services

963 Services of performing and other artists

9631 Services of performing artists

96310 Services of performing artists

9632 Services of authors, composers, sculptors and other artists, except performing artists

96320 Services of authors, composers, sculptors and other artists, except performing artists

9633 Original works of authors, composers and other artists except performing artists, painters and sculptors

96330 Original works of authors, composers and other artists except performing artists, painters and sculptors

964 Museum and preservation services

9641 Museum and preservation services of historical sites and buildings

96411 Museum services except for historical sites and buildings

96412 Preservation services of historical sites and buildings

9642 Botanical, zoological and nature reserve services

96421 Botanical and zoological garden services

96422 Nature reserve services including wildlife preservation services

965 Sports and recreational sports services

9651 Sports and recreational sports event promotion and organization services

96511 Sports and recreational sports event promotion services

96512 Services of sports clubs

9652 Sports and recreational sports facility operation services

96520 Sports and recreational sports facility operation services

9659 Other sports and recreational sports services

96590 Other sports and recreational sports services

- 966 Services of athletes and related support services
 - 9661 Services of athletes
 - 96610 Services of athletes
 - 9662 Support services related to sports and recreation
 - 96620 Support services related to sports and recreation
- 969 Other amusement and recreational services
 - 9691 Amusement park and similar attraction services
 - 96910 Amusement park and similar attraction services
 - 9693 Coin-operated amusement machine services
 - 96930 Coin-operated amusement machine services
 - 9699 Other recreation and amusement services n.e.c.
 - 96990 Other recreation and amusement services n.e.c.

CPA 2008

R ARTS, ENTERTAINMENT AND RECREATION SERVICES

- 90 Creative, arts and entertainment services
 - 90.0 Creative, arts and entertainment services
 - 90.01 Services of performing artists
 - 90.01.1 Services of performing artists
 - 90.01.10 Services of performing artists
 - 90.02 Support services to performing arts
 - 90.02.1 Support services to performing arts
 - 90.02.11 Performing arts event production and presentation services
 - 90.02.12 Performing arts event promotion and organisation services
 - 90.02.19 Other performing arts support services
 - 90.03 Artistic creation
 - 90.03.1 Artistic creation
 - 90.03.11 Services provided by authors, composers, sculptors and other artists, except performing artists
 - 90.03.12 Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors
 - 90.03.13 Original works of painters, graphical artists and sculptors
 - 90.04 Arts facility operation services
 - 90.04.1 Arts facility operation services
 - 90.04.10 Arts facility operation services
- 91 Library, archive, museum and other cultural services
 - 91.0 Library, archive, museum and other cultural services
 - 91.01 Library and archive services
 - 91.01.1 Library and archive services
 - 91.01.11 Library services
 - 91.01.12 Archive services
 - 91.02 Museum services
 - 91.02.1 Museum operation services
 - 91.02.10 Museum operation services
 - 91.02.2 Museum collections
 - 91.02.20 Museum collections

- 91.03 Operation services of historical sites and buildings and similar visitor attractions
 - 91.03.1 Operation services of historical sites and buildings and similar visitor attractions
 - 91.03.10 Operation services of historical sites and buildings and similar visitor attractions
- 91.04 Botanical and zoological garden services and nature reserve services
 - 91.04.1 Botanical and zoological garden services and nature reserve services
 - 91.04.11 Botanical and zoological garden services
 - 91.04.12 Nature reserves services, including wildlife preservation services

- 93 Sporting services and amusement and recreation services
 - 93.1 Sporting services
 - 93.11 Sports facility operation services
 - 93.11.1 Sports facility operation services
 - 93.11.10 Sports facility operation services
 - 93.12 Services of sport clubs
 - 93.12.1 Services of sport clubs
 - 93.12.10 Services of sport clubs
 - 93.13 Services of fitness facilities
 - 93.13.1 Services of fitness facilities
 - 93.13.10 Services of fitness facilities
 - 93.19 Other sporting services
 - 93.19.1 Other sporting services
 - 93.19.11 Sports and recreational sports event promotion services
 - 93.19.12 Services of athletes
 - 93.19.13 Support services related to sports and recreation
 - 93.19.19 Other sports and recreational sports services

- 93.2 Amusement and recreation services
 - 93.21 Amusement park and theme park services
 - 93.21.1 Amusement park and theme park services
 - 93.21.10 Amusement park and theme park services
 - 93.29 Other amusement and recreation services
 - 93.29.1 Other recreational services n.e.c.
 - 93.29.11 Recreation parks and beach services
 - 93.29.19 Miscellaneous recreational services n.e.c.
 - 93.29.2 Other entertainment services n.e.c.
 - 93.29.21 Firework and "light and sound" shows services
 - 93.29.22 Coin-operated games machine services
 - 93.29.29 Entertainment services n.e.c.

NAPCS United States (Provisional - Aggregates)

Performing Arts, Spectator Sports, and Related Services

- 1 Admissions to live performing arts performances
- 2 Admissions to live sports events
- 3 Contract live performing arts
- 4 Contract live sporting events

- 5 Sports and performing arts event organization services
- 6 Career management and representation services for artists, athletes, entertainers, and other public figures (including representation in performance contracts, endorsement contracts, etc.)
- 7 Intellectual property protected by copyright
- 8 Production services for artistic and literary intellectual property protected by copyright, except live performing arts
- 9 Licensing of rights to use original manuscripts and art works protected by copyright, except audiovisual and musical works
- 10 Licensing of rights to use intellectual property protected by trademark (including merchandise licensing)
- 11 Sporting event broadcast and other media rights
- 12 Support services for live events
- 13 Paintings, sculptures, and other fine arts
- 14 Support services for production of audiovisual works and studio sound recordings
- 15 Related products
 - 15.1 Reselling services for merchandise, retail
 - 15.2 Meals and beverages, prepared and served or dispensed for immediate consumption
 - 15.3 Advertising space, time, and similar services (including venue naming rights, sponsorship rights, endorsement services, exclusivity rights, and similar)
 - 15.4 Rental of non-residential space in buildings or other facilities
 - 15.5 Athletic trainer services
 - 15.6 Sports coaching services
 - 15.7 Rental of equipment for spectator sports and performing arts productions
 - 15.8 Education and instruction services
 - 15.9 Gambling services
 - 15.10 Parking services
 - 15.11 Performing arts society and club membership services
 - 15.99 Other related products
 - 15.99.1 Race animal training

Museums, Historical Sites, and Similar Services

- 1 Admissions to cultural institutions
 - 1.1 Admissions to museums
 - 1.2 Admissions to historic sites
 - 1.3 Admissions to zoos and botanical gardens
 - 1.3.1 Admission to botanical gardens
 - 1.3.2 Admission to zoological and similar institutions
 - 1.4 Admissions to nature parks and other natural areas
- 2 Cultural institution (except performing arts society and club) membership services
- 3 Traveling exhibits
- 4 Public programs of cultural institutions
 - 4.1 Guided tours and educative services of cultural institutions
 - 4.1.1 Guided tours of cultural institutions
 - 4.1.2 Education services of cultural institutions
 - 4.2 School visits, children's parties and similar children's programs of cultural institutions
 - 4.3 Overnight recreational camps
 - 4.4 Academic trips and tours

- 4.5 Packaged tours, with a cultural, historic or natural theme
- 4.6 Reservation service for packaged tours
- 5 Related products
- 5.1 Reselling services for merchandise, retail
 - 5.1.1 Reselling services for books, newspapers, and periodicals, retail
 - 5.1.2 Reselling services for packaged food and beverages, retail
 - 5.1.3 Reselling services for apparel and memorabilia merchandise, retail
 - 5.1.9 Reselling services for merchandise, except newspapers, periodicals and books, packaged food and beverages, and apparel and memorabilia, retail
- 5.2 Meals and beverages, prepared and served or dispensed for immediate consumption
- 5.3 Admissions to film exhibitions
- 5.4 Admissions to live performing arts performances
- 5.5 Conservation services for artistic, historical and cultural works
- 5.6 Licensing of rights to use intellectual property protected by copyright
- 5.7 Licensing of rights to use intellectual property protected by trademark
 - 5.7.1 Merchandise licensing, domestic and international
 - 5.7.9 Other licensing of rights to use trademarked property
- 5.8 Advertising services
 - 5.8.1 Advertising space and time in print, broadcast, and other media
 - 5.8.2 Leased display advertising media space
 - 5.8.3 Exclusivity rights
 - 5.8.4 Sponsorship rights
 - 5.8.5 Venue naming rights
 - 5.8.9 Other advertising services
- 5.9 Training services, cultural institutions
- 5.10 Rental of non-residential space in buildings or other facilities
 - 5.10.1 Rental of retail space in or at other entertainment or recreation venues
 - 5.10.2 Rental of space for food service in or at other entertainment or recreation venues
 - 5.10.9 Rental of non-residential space in buildings or other facilities, nec.
- 5.11 Amusement park and arcade rides, games and attractions
- 5.12 Rental of goods
 - 5.12.1 Collection loans and rental of art works
 - 5.12.2 Rental of audio guides
 - 5.12.3 Rental of sports and recreational equipment
 - 5.12.9 Rental of other goods
- 5.13 Parking services
- 5.14 Recreational vehicle and tent sites for travelers
- 5.99 Other related products

Amusement Parks and Arcades

- 1 Admissions to amusement parks and arcades
- 2 Amusement park and arcade rides, games and attractions
 - 2.1 Coin-operated games and rides
 - 2.1.1 Video games
 - 2.1.9 Other coin-operated games and rides
 - 2.1.9.1 Coin-operated rides
 - 2.1.9.9 Other coin-operated games, nec.
 - 2.2 Carnival games

- 2.3 Mechanical rides and attractions
- 2.4 Water rides and attractions
- 2.9 Other amusement park and arcade rides, games and attractions
- 3 Corporate and party event services
- 4 Related products
 - 4.1 Reselling services for merchandise, retail
 - 4.1.1 Reselling services for books, newspapers, and periodicals, retail
 - 4.1.2 Reselling services for packaged food and beverages, retail
 - 4.1.3 Reselling services for apparel and memorabilia merchandise, retail
 - 4.1.9 Reselling services for merchandise, except newspapers, periodicals and books, packaged food and beverages, and apparel and memorabilia, retail
 - 4.2 Meals and beverages, prepared and served or dispensed for immediate consumption
 - 4.2.1 Meals and non-alcoholic beverages, prepared and served or dispensed, for immediate consumption
 - 4.2.2 Alcoholic beverages, prepared and served or dispensed for immediate consumption
 - 4.3 Room or unit accommodation for travelers
 - 4.4 Recreational vehicle and tent sites for travelers
 - 4.5 Packaged tours
 - 4.6 Advertising services
 - 4.6.1 Advertising space and time in print, broadcast, and other media
 - 4.6.2 Leased display advertising media space
 - 4.6.3 Exclusivity rights
 - 4.6.4 Sponsorship rights
 - 4.6.9 Other advertising services
 - 4.7 Rental of non-residential space in buildings or other facilities
 - 4.7.1 Rental of retail space in or at other entertainment or recreation venues
 - 4.7.2 Rental of space for food service in or at other entertainment or recreation venues
 - 4.7.9 Rental of non-residential space in buildings or other facilities, nec.
 - 4.8 Rental of personal goods
 - 4.8.1 Rental of sports and recreational equipment
 - 4.8.9 Rental of other personal goods
 - 4.9 Public washroom and shower services
 - 4.10 Locker rental
 - 4.11 Rental of coin-operated amusement machines
 - 4.12 Parking Services
 - 4.99 Other related products

Other Amusement and Recreation Services

- 1 Recreation, sports, and fitness services
 - 1.1 Golf course and country club services
 - 1.2 Skiing facility services
 - 1.3 Fitness and recreational sports center services
 - 1.4 Bowling center services
 - 1.5 Admissions to dance halls and clubs
 - 1.9 Other recreation, sports, and fitness services
 - 1.9.1 Use of billiard and pool tables
 - 1.9.9 All other amusement and recreational services
- 2 Pleasure craft docking, launching, and utilities services
 - 2.1 Pleasure craft dockage services

- 2.2 Pleasure craft launching services
- 2.3 Water, sewage, and other utilities for pleasure craft
- 3 Registration for sports tournaments and matches
- 4 Corporate and party event services
- 5 Caddy services
- 6 Tour guide services
- 7 Hunting and fishing guide services
- 8 Fitness evaluation services
- 9 Spa services
- 10 Related products
 - 10.1 Reselling services for merchandise, retail
 - 10.1.1 Reselling services for equipment for sports and recreational activities, retail
 - 10.1.2 Reselling services for fuel, retail
 - 10.1.9 Reselling services for merchandise, except fuel and equipment for sports and recreational activities, retail
 - 10.2 Meals and non-alcoholic beverages, prepared and served or dispensed for immediate consumption
 - 10.3 Alcoholic beverages, prepared and served or dispensed for immediate consumption
 - 10.4 Room or unit accommodation for travelers
 - 10.5 Recreational vehicle and tent sites for travelers
 - 10.6 Packaged tours
 - 10.7 Rental of non-residential space in buildings or other facilities
 - 10.7.1 Hosting of vending machines, video games, and other non-gambling self-service machines
 - 10.9 Rental of recreational, sports and fitness equipment, including recreational vehicles and musical instruments
 - 10.9.1 Rental of recreational watercraft
 - 10.9.2 Rental of golf equipment
 - 10.9.3 Rental of ski equipment
 - 10.9.9 Rental sports and recreational equipment, nec.
 - 10.10 Maintenance and repair services for sporting, fitness and recreational vehicles and equipment
 - 10.10.1 Maintenance and repair services for pleasure craft
 - 10.10.9 Maintenance and repair services for other sporting and recreational equipment
 - 10.11 Admissions to live sports events
 - 10.12 Coin-operated games and rides
 - 10.12.1 Video games
 - 10.12.9 Other coin-operated games and rides
 - 10.13 Carnival games
 - 10.14 Pleasure craft storage services
 - 10.15 Athletic instruction
 - 10.16 Parking services
 - 10.17 Public washroom and shower services
 - 10.18 Locker rental
 - 10.19 Babysitting services
 - 10.20 Amateur sports team and club services
 - 10.99 Other related products